

1
2
3
4
5
6
7
8 UNITED STATES DISTRICT COURT
9 CENTRAL DISTRICT OF CALIFORNIA
10 WESTERN DIVISION

11 United States of America,
12 Petitioner,
13 v.
14 Hugh Frederick Bergamo,
15 Respondent.
16

Case No.: CV 18-6890-DMG (MRWx)

ORDER TO SHOW CAUSE WHY IRS
SUMMONS SHOULD NOT BE
ENFORCED

1 Based upon the Petition to Enforce Internal Revenue Service Summons,
2 Memorandum of Points and Authorities, and the Declaration of Dina Lund, the Court finds
3 that Petitioner has established a *prima facie* case for judicial enforcement of the subject
4 Internal Revenue Service (“IRS”) summons. *See United States v. Powell*, 379 U.S. 48,
5 57–58 (1964).

6 **IT IS ORDERED** that Respondent appear before this Court at the following date,
7 time, and address, to show cause why the testimony demanded in the subject IRS summons
8 should not be compelled:

9 Date: Friday, September 28, 2018

10 Time: 10:00 a.m.

11 Courtroom: 8C

12 Address: United States Courthouse

13 350 West First Street, Los Angeles, CA 90012

14 **IT IS FURTHER ORDERED** that copies of the following documents shall be
15 served on Respondent (a) by personal delivery, (b) by leaving a copy at Respondent’s
16 dwelling or usual place of abode with someone of suitable age and discretion who resides
17 there, or (c) in accordance with any other applicable provision of Federal Rule of Civil
18 Procedure 4:

19 1. This Order; and

20 2. The Petition, Memorandum of Points and Authorities, and accompanying
21 Declaration.

22 Service may be made by any employee of the IRS or the United States Attorney’s Office.
23 Upon service of the aforementioned documents, Petitioner shall forthwith file a proof of
24 service.


25 **IT IS FURTHER ORDERED** that **within twenty-one (21) days** after service
26 upon Respondent of the herein described documents, Respondent shall file and serve a
27 written response, supported by appropriate sworn statements, as well as any motions. If,
28 prior to the return date of this Order, Respondent files a response with the Court stating
that Respondent does not oppose the relief sought in the Petition and does not wish to

1 make an appearance, then the appearance of Respondent at any hearing pursuant to this
2 Order to Show Cause is excused, and Respondent shall comply with the summons within
3 fourteen (14) days thereafter.

4 The Court admonishes Respondent that if he fails to timely respond to this Order,
5 then the Court may compel him to comply with the summons. *See Action Recycling, Inc.*
6 *v. United States*, 721 F.3d 1142, 1146 (9th Cir. 2013) (noting that after the IRS has made
7 a *prima facie* showing, the party resisting the summons bears the “heavy” burden of
8 “disprov[ing] the existence of a valid tax determination or collection purpose”) (quoting
9 *United States v. Jose*, 131 F.3d 1325, 1328 (9th Cir. 1997) (*en banc*))).

10 **IT IS SO ORDERED.**

11 DATED: August 21, 2018

12 
13 DOLLY M. GEE
14 UNITED STATES DISTRICT JUDGE
15
16
17
18
19
20
21
22
23
24
25
26
27
28